

Amendment to the Abstract

Please replace the Abstract of the Disclosure with the following.

ABSTRACT OF THE DISCLOSURE

A stacked-gate flash memory cell having a shallow trench isolation with a high-step of oxide and high lateral coupling is described. An unconventionally high isolation oxide layer is formed in a shallow trench isolation (STI) in a substrate. The deep opening in the space between the STIs is conformally lined with a polysilicon to form a floating gate extending above the opening. A conformal intergate oxide lines the entire floating gate. A layer of polysilicon overlays the intergate oxide and protrudes downward into the openings to form a control gate with increased coupling to the floating gate.